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COMMITTEE ON PAPERS LAID ON THE TABLE

(1978-79)

(SIXTH LOK SABHA)

TWENTY SECOND REPORT

(Presented on 18th May, 1979)

LOK SABHA SECRETARIAT
NEW DELHI
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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE

(1978-79)

Shri Kanwar Lal Gupta—*Chairman*

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Shri K. K. Saxena—*Chief Examiner of Bills and Resolutions.*

Shri N. N. Mehra—*Chief Examiner of Questions.*

Shri P. C. Chaudhry—*Senior Table Officer.*

INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their Twenty-second Report.

2. On examination of certain papers laid during the Second, Third, Fifth and Seventh Sessions (Sixth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying before Parliament annual accounts and audit reports thereon of the Delhi University.

3. On 4 November, 1978, the Committee took evidence of the representatives of the Ministry of Education and Social Welfare on the subject.

4. The Committee wish to express their thanks to the Officers of the Ministry of Education and Social Welfare and the representatives of University Grants Commission and the Delhi University for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 16 May, 1979.

6. A statement giving summary of recommendations/observations of the Committee is appended to the Report (Appendix).

KANWAR LAL GUPTA,
Chairman,
Committee on Papers Laid on the Table.

NEW DELHI;
May 16, 1979
Vaisakha 26, 1901 (*Saka*).

REPORT

DELAY IN LAYING BEFORE PARLIAMENT ANNUAL ACCOUNTS AND AUDIT REPORTS THEREON OF THE DELHI UNIVERSITY

The Annual Accounts of the Delhi University for the year 1974-75 and Audit Report thereon were laid on the Table of Lok Sabha on 13 June, 1977 alongwith a statement showing reasons for delay in laying those accounts, which reads as under:

> "The certified accounts of the University of Delhi for the year 1974-75 together with the Audit Report thereon were sent by the A.G.C.R. to the University in January, 1977. The University submitted to the Government requisite number of copies both in Hindi and in English in April, 1977. As there was no regular session of Parliament during the intervening period, the Annual Accounts and the Audit Report thereon could not be laid on the Table of the House earlier."

1.2. The Public Accounts Committee had, in para 2.19 of their 114th Report (Fourth Lok Sabha), recommended as under:

> "The Committee would like to reiterate their earlier views that the accountability of these universities to Parliament will in no way clash with their autonomy in the academic fields. On the contrary, it will make for more informed criticism of their affairs in Parliament. Government should after due consideration of this position come to an immediate decision on the question of laying the Audit Reports of these universities before Parliament, so that this Committee would have opportunity to examine them and report to Parliament."

1.3. Government had accepted the above recommendation and communicated their decision to Public Accounts Committee on 31-12-1970. Thereupon, the Public Accounts Committee, in para 1.19 of their 27th Action Taken Report (1971-72) while commenting upon the action taken by Government on the above recommendation further recommended as under:

> "The Committee are glad that Government have accepted their oft-repeated recommendation that the audited accounts and audit reports of the Central Universities should be laid before Parliament. Since incorporation of

necessary provision in the relevant Acts is likely to take some time, the Committee would like Government to make it a convention to lay these accounts and audit reports before Parliament pending amendment of the Acts."

1.4. Section 39 of the Delhi University Act, 1922 provides as follows:

"(1) The accounts of the University shall once at least in every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor General of India.

(2) The accounts, when audited, shall be published in the Gazette of India, and a copy of the accounts together with the audit report shall be submitted by the University to the Visitor."

1.5. The Committee on Papers Laid on the Table have in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha), recommended *inter alia* as under:—

"1.16...after the close of the accounting year every autonomous organisation should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the Accounts and furnishing replies to audit objections, if any, and also translation and printing of Reports should be completed within the next six months so that the Reports and audited accounts are laid before Parliament within nine months after the close of the accounting year unless otherwise stipulated in the relevant Act, etc., under which the body has been set up. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period."

3.5. ...normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year

should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feels that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period."

1.6. The Annual Reports of the Delhi University are not at present laid on the Table of the House. Section 38 of the Delhi University Act, 1922 reads as under:

> "The Annual report of the University shall be prepared under the direction of the Executive Council, and shall be submitted to the Court on or before such date as may be prescribed by the Statutes, and shall be considered by the Court at its annual meeting. The Court may pass resolutions thereon and communicate the same to the Executive Council."

1.7. In paras 1.12 and 1.14 of their Second Report (Sixth Lok Sabha) the Commmittee on Pepers laid on the Table have recommended *inter alia* as under:

> "1.12. ...all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies grants-in-aid etc, either wholly or partly should lay their Annual Reports/Audit Report (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956 or not.
>
> 1.14....Government might consider the feasibility of amending, where necessary, the relevant Statutes/Rules/Regulations of such organisations, to make it obligatory on the

part of the administrative Ministry concerned to lay the Annual Reports/Audit Reports of such organisations under their administrative control before Parliament within nine months of the close of accounting year so that Parliament is apprised of their activities."

1.8. The Ministry of Education and Social Welfare in their communication dated 12-7-78 explained the action taken by them on the recommendations of the Committee made in para 1.12 referred to above, as under:

"...so far as the seven Central Universities are concerned, there is a provision in the Acts of four of them, namely, the Aligarh Muslim University, Visva-Bharati, University of Hyderabad and North-Eastern Hill University, for submission of their Annual Reports to the Visitor. It has accordingly been decided that till such time as a provision for submission of their Annual Reports to Parliament is made in their Acts, as a matter of convention, their Annual Reports be laid before Parliament hereafter after getting the approval of the Visitor.

In view of the position explained above, the Aligarh Muslim University, Visva-Bharati, University of Hyderabad and North-Eastern Hill University have been requested to send to this Ministry copies of Hindi and English versions of their Annual Reports for 1977-78.

So far as the remaining three Universities, namely, Delhi University, Banaras Hindu University and Jawaharlal Nehru University are concerned there is no provision in their Acts even for submission of their Annual Reports to the Visitor. Submission of the Annual Reports of the aforesaid Universities to the Parliament will, therefore, have to wait till their Acts are amended to make a provision for laying their Annual Reports to the Visitor as well as the Parliament".

1.9. The Annual Accounts for 1975-76 and Audit Reports thereon in respect of Delhi University were laid on the Table of Lok Sabha on 28 November, 1977 alongwith a statement showing reasons for delay in laying them. The statement reads as under:

"The English version of the certified accounts of the University of Delhi for the year 1975-76 together with the Audit

Report thereon was sent by the A.G.C.R. to the University on 29-6-1977. The University submitted to the Government requisite number of copies of the Annual Accounts in English alongwith English version of the Audit Report on 27th July, 1977. The Hindi version of the certified accounts of the University together with the Audit Report threon was sent by the A.G.C.R. to the University on 3-8-1977. The University submitted the same to the Government on 6th August, 1977. As there was no session of Parliament during the intervening period, the Annual Accounts and the Audit Report thereon could not be laid on the Table of the House earlier."

1.10. The Annual Accounts of the Delhi University for the year 1976-77 and Audit Report thereon were laid on the Table of Lok Sabha on 7th August, 1978 alongwith a statement showing reasons for delay in laying those accounts. The Statement reads as under:

"The Annual Accounts of the Delhi University for the year 1976-77 were finalised on the 30th July, 1977, in accordance with the time schedule prescribed by the Committee on papers laid on the Table of the Lok Sabha, and sent to the Accountant General, Central Revenues, New Delhi for audit. The audit was completed on 15th September, 1977 and the draft Audit Report was received by the University on 29th November, 1977. The reply to the draft Audit Report was sent to the A.G.C.R. by the University on 9th January, 1978, after collecting information from various departments of the University. The final Audit Report was received back in the University on 17th March, 1978. The Hindi version of Audit Report was received on 2nd May, 1978.

The Audited accounts along with the Hindi version of the Accounts of the University were duly considered and approved by the Executive Council and were sent to the Ministry on 9th May, 1978. The approval of the President for laying the Annual Accounts and Audit Report before both Houses of Parliament, pending amendment of the University Act, was obtained on 2nd June, 1978.

For these reasons it has not been possible to lay the Annual Accounts and Audit Report before the Lok Sabha/Rajya Sabha earlier."

1.11. At their sitting held on 4 November, 1978 the Committee on Papers laid on the Table heard oral evidence of the representatives

of the Ministry of Education and Social Welfare, University Grants Commission and Delhi University in the matter.

1.12. During evidence, when the Committee enquired about the reasons for delay in laying before Parliament Audited Accounts of the Delhi University for the year 1974-75, the Vice-Chancellor, Delhi University stated:

> "Upto 1975-76 I must admit that the University was trying to finalise the accounts somewhere towards the end of October. The accounts for 1974-75 were finalised on 16th December, 1975 and accounts for 1975-76 were finalised on 3rd November, 1976. In October 76 we received an advice from the Ministry that they would like that the accounts should be finalised within three months of the close of the financial year. I am happy to inform you that since the receipt of that advice, accounts for 1976-77 and 1977-78 have been completed on 30th June of that particular year, i.e. within 3 months of the close of the financial year."

1.13. When enquired whether there were any special circumstances due to which the delay occurred, the witness stated:

> "I cannot see any special circumstances except that we received the draft Audit Report on 6th May, 1976 which means about 5 months after the submission of accounts. And then we sent them a reply within about four weeks, that is on 4th June, 1976."

Noting that the Audit Report for 1974-75 was laid on the Table of the House on 13th June, 1977 while reply to draft audit report for that year had been sent by Delhi University to the Audit on 4th June, 1976, the Committee enquired why a year was taken for laying the report after all the replies had been given to the Audit. The witness explained that there were 11 paragraphs in the draft audit report about which replies were furnished on 4th June and then again on 18th October, 1976, 7 paras were received back by the University and reactions furnished to Audit within 4 weeks (i.e. on 23rd November, 1976) of receipt thereof with the result that only 5 paras were included in the final audit report which was received on 19th January, 1977.

1.14. Asked whether any action was taken by the Ministry in respect of 5 paras included in the Audit Report of Delhi University for 1974-75, the representative of the Ministry replied in the negative. When the Committee enquired about the action taken by U.G.C. on

those paras the Secretary, UGC stated that those were not specifically considered by the UGC.

1.15. Asked whether the University ever reminded the Audit to expedite the auditing of accounts for 1974-75, the Vice-Chancellor of Delhi University informed that the Audit was reminded on 1st May, 1976 but during the period from 4th June to 18th October, 1976 no formal reminder was issued although the audit people had been informally contacted over the telephone asking them to send the audit report early.

1.16. The Committee when asked the representative of the Ministry of Education and Social Welfare whether the Ministry took up the question of delay in respect of audit report for 1974-75 with the University. The witness replied in the negative and added that in respect of the audit report for 1975-76 the Ministry had written a letter to Vice-Chancellor, Delhi University on 21st October, 1976 and a copy thereof sent to A.G.C.R. The letter read as under:

"Dear Prof. Mehrotra,

You are aware that the AGCR is responsible for certifying and auditing the accounts of certain autonomous organisations including Delhi University. These certified accounts and audit reports are required to be presented to Parliament by the Government of India before 31st December of the year following the year to which the accounts pertain. According to the time schedule recommended in the report of the Parliamentary Committee on Papers to be laid on the Table of the Lok Sabha, the organisations are required to compile their annual accounts within a period of 3 months after the close of the accounting year and make them available for audit. A further period of 6 months has been allowed by the Committee for auditing of these accounts, furnishing of replies to audit objections by the organisations and finalisation of audit reports etc. and for presentation thereof to Parliament.

It has been reported by the A.G C.R. that the annual accounts of the Delhi University have still not been finalised and therefore he has not been able to take up the work of their scrutiny. The matter has already been taken up with the Delhi University and your Finance Officer had informed us in his letter No. Fin. IV/Accounts/76-77/19980 dated 27th August, 1976. that the annual accounts of the University for the year 1975-76 were under compilation and

expected to be finalised by the middle of September, 1976 and the Audit could inspect the accounts in October, 1976.

I need not emphasise the importance of the timely submission of annual accounts of Delhi University for 1975-76 to the A.G.C.R. since he has the responsibility of presenting his report to Parliament. I shall be grateful to you if you will kindly look into matter personally and expedite submission of the accounts to the A.G.C.R. by the 25th October, 1976, under advice to me."

1.17. Asked about the reply given by the University to the above mentioned letter, the representative of the Ministry stated:

"The Finance Officer (Delhi University) wrote to the Deputy Accountant General of Central Revenues to convey that after getting our letter on the 3rd November, he sent the accounts to A.G.C.R. and sent a copy to us with reference to our letter."

1.18. On being informed that the audit report for 1974-75 was sent to the Ministry of Education and Social Welfare in April, 1977, the Committee enquired about the reasons for taking 3 months time in sending the audit report to the Ministry after receipt thereof in the University in January, 1977. The Vice-Chancellor, Delhi University stated:

"In between Hindi version had to be prepared and that Hindi version was received on 19th and sent to the Audit on 21st January. We received the Hindi version back from the audit on the 25th March duly certified and we are supposed to send both English and Hindi version...."

1.19. On being asked whether there was any cell in the U.G.C. to see if the grants sanctioned by UGC were properly utilised or not, the Secretary. U.G.C. stated:

"In the process of payment of grants, there are two types of grants paid to the Universities. In the case of Central Universities we pay the maintenance grants as well as the developmental grants. In the case of State Universities by and large we pay only developmental grants. As far as the maintenance grants are concerned, they are fixed grants not for individual purposes. When the audited accounts come, firstly on the basis of certificate given by the Finance Officer or the Registrar of the University that the grants are utilised for the purpose for

which they are sanctioned, we issue the Utilisation Certificate after examining their accounts. This has been done with the approval of the Comptroller and Auditor General. This is what we call the issue of Provisional Utilisation Certificate. When the audited accounts come, we start examining them whether any amount should not be taken into accounts for the purpose of utilisation certificate. This would not normally apply to the maintenance grants unless it is spent for the purpose for which they should have either had the prior approval of the Commission or which do not come within the broad framework of the maintenance grants. We have in our office a separate division what you call "Utilisation Cell" but it only keeps a watch on whether the certificates are being issued. But the certificates are issued and the accounts are examined by the division which deals with the payment of grants. So, we do not have a separate cell. I would only add that arising out of Public Accounts Committee Report on U.G.C. wherein it has been suggested that we should have a crash programme of issue of utilisation certificates, not only in the case of central universities, but also others. a small group with the representatives of Government and the Comptroller & Auditor General had been set up to look into this matter in detail and do the needful."

1.20. Asked whether the University could re-appropriate funds from one head to another head, the Secretary, UGC informed that the Universities had been permitted to do so within a financial year even without prior approval of UGC so that no time was lost in making references to UGC.

1.21. Explaining the responsibility of the Ministry of Education and Social Welfare in regard to proper utilisation of moneys granted to the Central Universities by UGC, the representative of the Ministry stated:

"....Once the funds are transferred to the UGC, in the matter of actual day-to-day overseeing it as to how the funds are spent, the Government does not come into the picture. Except to the extent that two representatives of Government are members of the Finance Committee of the University, the Government does not come into the picture. It is not the responsibility of the Ministry to oversee the day-to-day manner in which the funds are

utilised by the universities. The responsibility to see how the funds are utilised rests primarily with Audit as well as with the university bodies which include the Financial Officer, the Finance Committee, the Executive Council and also the Vice-Chancellor. What is the UGC's position in regard to that, I leave it to Secretary, UGC to say. In my opinion, it is not possible for any organisation, nor it is provided anywhere in the Government regulations and manuals, for autonomous organisations themselves to set up any agency to carry out day-to-day check as to how the funds are utilised.

* * * * *

We can only ask the Audit to undertake a special audit; we can also ask the UGC to send an inquiry committee. We can ourselves do it in special cases."

1.22. The Committee noted that the audit report on the accounts of Delhi University for 1975-76 was laid on the Table of Lok Sabha on 28 November, 1977 and enquired as to when it was received by the University. The Vice-Chancellor, Delhi University informed the Committee that English version of the final audit report was received on 29 June, 1977 and Hindi version thereof on 3rd August, 1977 and that the audit report was presented in the Court on 27 May. 1978 and sent for publication on 31 May, 1978. The witness, however, conceded that that was 'a bad case' because according to the provisions of the Delhi University Act, the accounts and audit report had to be submitted in the annual general meeting of the Court but since the audit report was received a month after the annual general meeting of the Court was over, the audit report had to be presented to the Court in the next annual general meeting held on 27 May, 1978.

1.23. When asked whether the audit reports for 1974-75, 1975-76 and 1976-77 had been published in the Gazette of India, the Vice Chancellor of Delhi University replied that upto 1974-75 the audit reports alongwith the replies of the University to various audit objections had been published in the Gazette. He further informed that the Audit Report for 1974-75 was presented in the Court on 28 May, 1977 and sent for publication on 31 May, 1977.

1.24 On being enquired about the audit report for 1976-77, the Vice Chancellor informed the Committee that it was received on the 17 March, 1978, placed before the annual general meeting of

the Court on 27 May, 1978 and sent for publication in the Gezette on 31 May, 1978.

1.25. As regards the publication of the audit reports for the years 1975-76 and 1976-77 in the Gazette of India, the Finance Officer, Delhi University informed that the normal practice was that soon after the publication of these reports, the University got a copy of the gazette. He further stated that since the University had not received any intimation from the Government Press whether the audit reports for 1975-76 and 1976-77 had been published in the Gazette or not, he would enquire from the Press why there was delay in publishing the audit reports.

1.26. The Committee noted that in the Delhi University Act there was no provision for laying the annual reports of Delhi University on the Table of the House and enquired whether there was any objection in laying such reports on the Table of the House. The Vice-Chancellor, Delhi University stated:

> "I have personally no objection. In fact, even without any provision being there, we are proud of our reports being circulated as much as we can. At the same time the Ministry can always ask for certain copies of it. According to the provisions of the Act, they will be considered by the Court at its annual meeting. The Court may pass a resolution thereon and communicate the decision thereon to the Executive Council. As far as I am concerned, I do not think there will be any objection to lay it on the Table. Anyway I would like to take the Court into confidence before I take any further formal step about it. As far as I am concerned, even now I have brought here the annual report."

1.27. On 12 March, 1979, the Minister of Education, Social Welfare and Culture laid on the Table a 'statement showing reasons for the delay in laying the Annual Report together with Annual Accounts and Audit Reports of Central Universities for some years before Parliament' which reads as under:

> "According to the recommendation of the Committee on Papers laid on the Table, the Annual Report together with audited Accounts and Audit Report thereon of all autonomous organisations for a particular year has to be laid on the Table of both the Houses of Parliament within 9 months of the close of the accounting year, unless otherwise stipulated in the Act or Rules under which the organisation has been set up.

2. The Annual Accounts together with Audit Reports of the Aligarh Muslim University and the Banaras Hindu University for 1976-77 and 1977-78 and of the North-Eastern Hill University for the years 1975-76, 1976-77 and 1977-78 and those of the Delhi University, Jawaharlal Nehru University, Hyderabad University and Visva-Bharati for the year 1977-78 could not be laid on the Table of the two Houses of Parliament within the stipulated period for the following reasons:—

(i) The varoius Central Universities had not been following the time-schedule prescribed by the Committee on Papers laid on the Table for completion of various stages of action, with the result that delay has taken place successively in laying the various Annual Accounts before Parliament. Recently, steps have been taken to streamline the entire procedure. Time-schedules have been communicated to all the Central Universities and they have been advised to ensure its compliance. Education Secretary has personally addressed letter to the Vice-Chancellors asking them to take all possible steps to see that the Accounts are finalized and submitted to concerned Accountants-General in time and the audit is also reminded periodically. The University Grants Commission has also issued necessary instructions to the Central Universities. A meeting of the Finance Officers of the Central Universities was also convened by the University Grants Commission to discuss this problem and guidelines for expenditious completion of Accounts were formulated.

(ii) As a result of the above steps, it has been possible to clear the backlog, and it is expected that soon the position will be up-to-date. The Annual Accounts for 1976-77 in respect of Banaras Hindu University have already been received by the Government and action is being taken to lay them on the Table of the two Houses shortly. The Annual Accounts due from other Universities are also expected to be received by Government before the end of the Budget Session, 1979 of Parliament.

3. As regards Annual Reports, decision has been taken by Government to lay the same for 1977-78 before Parliament in respect of Aligarh Muslim University, Hyderabad University, North-Eastern Hill University and Visva-

Bharati, as the Acts of these Universities have provision for submission of Annual Report to Visitor. As the decision was taken only recently, the Universities have not been able to follow the prescribed time-schedule in this case also. Copies of Annual Report have already been received from the Hyderabad University and the Visva-Bharati and action is being taken to lay the same before Parliament. It is expected that copies of the Report will be received from the remaining two Universities, namely Aligarh Muslim University and North-Eastern Hill University, before long. The Annual Reports of the other three Universities, namely, Banaras Hindu University, Delhi University and Jawaharlal Nehru University will be laid on the Table only after a provision for the purpose is made in their Acts of Incorporation."

1.28. The Annual Accounts of the Delhi University for the year 1977-78 and Audit Report thereon were laid on the Table of Lok Sabha on 26th March, 1979 together with a statement showing reasons for delay in laying those accounts which reads as under:

"The Annual Accounts of the Delhi University for the year 1977-78 were completed and sent to the A.G.C.R. by the University on 30th June, 1978 and the audit thereof was commenced by the A.G.C.R. on 3rd July, 1978. The draft Audit Report was received by the University on 18th November, 1978 and the University's reply thereto was sent to the A.G.C.R. on 23rd November, 1978. The Certified Accounts, alongwith the Audit Report (English Version) was received by the University from the A.G.C.R. on 3rd January, 1979 and copies were prepared and sent to the Ministry on 16th January, 1979. The Hindi version of the certified Accounts and Audit Report was received by the University on 22nd January, 1979, and copies of that were prepared and sent to the Ministry on 29th January, 1979. The Accounts were considered and approved by the Executive Council of the University at its meeting held on 9th February, 1979. The approval of the President for laying the Annual Accounts and Audit Report before both Houses of Parliament, pending amendment of the University Act, was obtained on 7th March, 1979.

For these reasons it was not possible to lay the Annual Accounts and Audit Report before the Lok Sabha earlier."

1.29. The Committee note with concern the delay on the part of the Ministry of Education and Social Welfare in laying on the Table of the House the Annual Accounts and Audit Reports thereon of the Delhi University in respect of the years 1974-75, 1975-76 and 1976-77 as these were laid on the Table of Lok Sabha as late as on 13-6-1977, 28-11-1977 and 7-8-1978, respectively, i.e., 26½ months, 20 months and 16 months after the close of the accounting year to which they pertained.

1.30. The Committee are not happy over the manner in which the Ministry of Education and Social Welfare acted in implementing their recommendations contained in para 1.16 of their First Report (Fifth Lok Sabha) inasmuch as that Ministry took about 7 months after the presentation to Lok Sabha on 8-3-1976, the said First Report of the Committee, in communicating to the Delhi University the recommendations contained therein. The Committee are of the opinion that immediately after the receipt of copy of the First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table, the Ministry should have circulated the recommendations contained therein to all the organisations and bodies (including the Central Universities) under their control for strict compliance. The Committee feel that the Ministry took their recommendations very lightly without appreciating the significance of timely laying on the Table the Accounts and Audit Reports of the University.

1.31. The very idea of laying on the Table the accounts of the University connotes the accountability of Government/University to Parliament which sanctions huge sums of money for being spent on the Central Universities for the dissemination of education in the country. That idea is frustrated if the Annual Accounts and Audit Reports of the University are not laid within a reasonable time after close of the accounting year because the accounts and audit report become obsolete if laid on the Table a long time after close of the accounting year to which they pertain and the Parliament loses the opportunity of suggesting in time corrective measures in the event of grave financial irregularities coming to light through the audit report.

1.32. It is disconcerting to note that the Ministry of Education and Social Welfare knowing fully well the recommendation of the Committee made in para 1.16 of their First Report (Fifth Lok Sabha) that if the report and accounts could not be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later; a statement explaining the

reasons why the Report and accounts could not be laid within the stipulated period, itself did not follow the recommendation as it failed to lay the requisite statement in the case of the accounts for any of the years 1974-75, 1975-76 and 1976-77 of the Delhi University. If the Ministry itself shows such an apathetic and indifferent attitude to the recommendations of the Committee, no better results can be expected from the organisations and bodies which look to the Ministry for guidance.

1.33. The Committee would, therefore, like to reiterate their recommendation contained in para 1.16 of their First Report (Fifth Lok Sabha) that after the close of the accounting year every autonomous organisation (including the Delhi University) should complete its accounts within a period of three months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of reports should be completed within the next six months so that the reports and audited accounts are laid before Parliament within nine months after the close of the accounting year. If for any reason, the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the Report and accounts could not be laid within the stipulated period.

1.34. As regards the accounts for 1974-75 of the Delhi University, the Committee find that the University took as long as 9½ months in compiling those accounts whereafter Audit took more than 13 months in auditing those accounts and furnishing final audit report to the University. Similarly, the University took 7 months in compiling the accounts for the year 1975-76 whereafter Audit took about 8 months in auditing the accounts and furnishing final audit report to the University. The Committee note that the University had taken more time than required for compiling the accounts for the years 1974-75 and 1975-76. On the other hand, the audit had also taken quite a long time in auditing the accounts and furnishing final audit reports to the University. The Committee feel that the accounts of the Delhi University had not been drawn properly as is evident from the fact that the Audit had to make queries again and again in the case of accounts for the year 1974-75. Had the accounts been compiled with due care leaving as far as possible no scope for audit queries, much of the delay could have been obviated. The Committee trust that in future the Delhi University would be more careful while compiling their accounts.

1.35. The Committee note that the Ministry of Education and Social Welfare have recently taken a decision to lay on the Table the Annual Reports for 1977-78 and onwards in respect of the Aligarh Muslim University, Visva-Bharati University, North-Eastern Hill University and the University of Hyderabad as provisions already exist in the Acts of these universities for submission of their Annual Reports to the Visitor. So far as the other three Central Universities, namely, the Delhi University, Jawaharlal Nehru University and Banaras Hindu University are concerned, their Annual Reports though prepared and placed before their respective Courts for consideration in accordance with the relevant provisions of their Acts, are not submitted to the Visitor and the Ministry have decided that their Annual Reports would be laid on the Table of the House only after necessary provisions in their Acts are made for submission of their Annual Reports to the Visitor.

1.36. The Committee do not appreciate the logic behind the decision of the Ministry of Education and Social Welfare for not laying the Annual Reports of three Universities, namely, the Delhi University, Jawaharlal Nehru University, and Banaras Hindu University. The Committee are of the view that Annual Report of the University is not a document which cannot be made public. It merely reflects the activities and achievements of the University during a particular year and the Committee do not find anything objectionable if it is laid on the Table of the House. Rather, in order to make laying of certified accounts of the University on the Table of the House more meaningful, it is necessary that its Annual Report is also laid on the Table of the House so as to enable Parliament to have, at the time of voting of Demands for Grants, a complete picture of the progress made by the University and the manner in which the funds placed at its disposal were utilised during a particular year.

1.37. The Committee note that the Ministry of Education and Social Welfare had accepted in December, 1970 the recommendation contained in para 2.19 of the 114th Report (Fourth Lok Sabha) of the Public Accounts Committee and in implementation thereof they started laying on the Table of the House the certified accounts of the Central Universities pending incorporation of necessary provisions in the relevant Acts of the Universities. In this connection, the Committee note that on 12 May, 1978, Government introduced in Lok Sabha a Bill i.e., the Aligarh Muslim University (Amendment) Bill, 1978 which contains provisions for laying before each House of Parliament the Annual Accounts and Audit Reports thereon of the Aligarh Muslim University. However, the Government

have not so far brought forth any amendment to any of the Acts of five Central Universities, namely, Banaras Hindu University, Delhi University, Jawaharlal Nehru University, North-Eastern Hill University and Visva-Bharati University, to make necessary provisions therein for laying of accounts before Parliament. If the Ministry take action at the same pace in the case of Annual Reports of the Central Universities, the Committee apprehend that the Annual Reports of Delhi University, Jawaharlal Nehru University and Banaras Hindu University are not likely to be laid before Parliament in the near future.

1.38. The Committee are, therefore, of the opinion that necessary steps should be taken without any loss of time to suitably amend the Acts of Central Universities to incorporate therein provisions for laying before Parliament not only the Annual Accounts and Audit Reports of Central Universities but their Annual Reports also together with review by the Government thereon. However, till such time necessary provisions are made in the relevant Acts, as a matter of convention, Government should lay on the Table the Annual Reports of all the Central Universities (including Delhi University, Jawaharlal Nehru University and Banaras Hindu University) as they have been doing in the case of their accounts and audit reports.

1.39. The Committee would also like the Government to prepare a comprehensive 'Review' on the functioning of the Delhi University and lay the same on the Table of the House alongwith the Audited Accounts and Annual Report in accordance with the Committee's recommendation made in para 3.8 of their Second Report (Sixth Lok Sabha) mentioning therein the salient points of achievements, total expenditure incurred on the University and some details about the schemes and programme for the future. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry it is expected of the Government to include in the 'Review' the remedial steps which had been taken or are proposed to be taken in that direction.

KANWAR LAL GUPTA,
Chairman,
Committee on Papers Laid on the Table.

NEW DELHI;
May 16, 1979.
Vaisakha 26, 1901 (*Saka*).

APPENDIX

Summary of Recommendations/Observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/ Observations
(1)	(2)	(3)
1	1.29	The Committee note with concern the delay on the part of the Ministry of Education and Social Welfare in laying on the Table of the House the Annual Accounts and Audit Reports thereon of the Delhi University in respect of the years 1974-75, 1975-76 and 1976-77 as these were laid on the Table of Lok Sabha as late as on 13-6-1977, 28-11-1977 and 7-8-1978, respectively, i.e., 26½ months, 20 months and 16 months after the close of the accounting year to which they pertained.
2	1.30	The Committee are not happy over the manner in which the Ministry of Education and Social Welfare acted in implementing their recommendations contained in para 1.16 of their First Report (Fifth Lok Sabha) inasmuch as that Ministry took about 7 months after the presentation to Lok Sabha on 8-3-1976 the said First Report of the Committee, in communicating to the Delhi University the recommendations contained therein. The Committee are of the opinion that immediately after the receipt of copy of the First Report (Fifth Lok Sabha) of the Committee on Papers laid on the Table, the Ministry should have circulated the recommendations contained therein to all the organisations and bodies (including the Central Universities) under their control for strict compliance. The Committee feel that the Ministry

(1)	(2)	(3)
		took their recommendations very lightly without appreciating the significance of timely laying on the Table the Accounts and Audit Reports of the University.
3	1.31	The very idea of laying on the Table the accounts of the University connotes the accountability of Government/University to Parliament which sanctions huge sums of money for being spent on the Central Universities for the dissemination of education in the country. That idea is frustrated if the Annual Accounts and Audit Reports of the University are not laid within a reasonable time after close of the accounting year because the accounts and audit report become obsolete if laid on the Table a long time after close of the accounting year to which they pertain and the Parliament loses the opportunity of suggesting in time corrective measures in the event of grave financial irregularities coming to light through the audit report.
4	1.32	It is disconcerting to note that the Ministry of Education and Social Welfare knowing fully well the recommendation of the Committee made in para 1.16 of their First Report (Fifth Lok Sabha) that if the report and accounts could not be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later; a statement explaining the reasons why the Report and accounts could not be laid within the stipulated period, itself did not follow the recommendation as it failed to lay the requisite statement in the case of the accounts for any of the years 1974-75, 1975-76 and 1976-77 of the Delhi University. If the Ministry itself shows such an apathetic and indifferent attitude to the recommendations of the Committee, no better results can be expected from the organi-

(1)	(2)	(3)
		sations and bodies which look to the Ministry for guidance.
5	1.33	The Committee would, therefore, like to reiterate their recommendation contained in para 1.16 of their First Report (Fifth Lok Sabha) that after the close of the accounting year every autonomous organisation (including the Delhi University) should complete its accounts within a period of three months and make them available for auditing. Auditing of accounts and furnishing replies to audit objections, if any, and also translation and printing of reports should be completed within the next six months so that the reports and audited accounts are laid before Parliament within nine months after the close of the accounting year. If for any reason, the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the Report and accounts could not be laid within the stipulated period.
6	1.34	As regards the accounts for 1974-75 of the Delhi University, the Committee find that the University took as long as 9½ months in compiling those accounts whereafter Audit took more than 13 months in auditing those accounts and furnishing final audit report to the University. Similarly, the University took 7 months in compiling the accounts for the year 1975-76 whereafter Audit took about 8 months in auditing the accounts and furnishing final audit report to the University. The Committee note that the University had taken more time than required for compiling the accounts for the years 1974-75 and 1975-76. On the other hand, the audit had also taken quite a long time in auditing the ac-

(1)	(2)	(3)
		counts and furnishing final audit reports to the University. The Committee feel that the accounts of the Delhi University had not been drawn properly as is evident from the fact that the Audit had to make queries again and again in the case of accounts for the year 1974-75. Had the accounts been compiled with due care leaving as far as possible no scope for audit queries, much of the delay could have been obviated. The Committee trust that in future the Delhi University would be more careful while compiling their accounts.
7	1 35	The Committee note that the Ministry of Education and Social Welfare have recently taken a decision to lay on the Table the Annual Reports for 1977-78 and onwards in respect of the Aligarh Muslim University, Visva-Bharati University, North-Eastern Hill University and the University of Hyderabad as provisions already exist in the Acts of these universities for submission of their Annual Reports to the Visitor. So far as the other three Central Universities, namely, the Delhi University, Jawaharlal Nehru University and Banaras Hindu University are concerned, their Annual Reports though prepared and placed before their respective Courts for consideration in accordance with the relevant provisions of their Acts, are not submitted to the Visitor and the Ministry have decided that their Annual Reports would be laid on the Table of the House only after necessary provisions in their Acts are made for submission of their Annual Reports to the Visitor.
8	1.36	The Committee do not appreciate the logic behind the decision of the Ministry of Education and Social Welfare for not laying the Annual Reports of three Universities, namely, the Delhi University, Jawaharlal Nehru University, and Banaras Hindu University. The Committee are of the view that Annual Report of

(1)	(2)	(3)
		the University is not a document which cannot be made public. It merely reflects the activities and achievements of the University during a particular year and the Committee do not find anything objectionable if it is laid on the Table of the House. Rather, in order to make laying of certified accounts of the University on the Table of the House more meaningful, it is necessary that its Annual Report is also laid on the Table of the House so as to enable Parliament to have, at the time of voting of Demands for Grants, a complete picture of the progress made by the University and the manner in which the funds placed at its disposal were utilised during a particular year.
9	1.37	The Committee note that the Ministry of Education and Social Welfare had accepted in December, 1970 the recommendation contained in para 2.19 of the 114th Report (Fourth Lok Sabha) of the Public Accounts Committee and in implementation thereof they started laying on the Table of the House the certified accounts of the Central Universities pending incorporation of necessary provision in the relevant Acts of the Universities. In this connection, the Committee note that on 12th May, 1978, Government introduced in Lok Sabha a Bill, i.e., the Aligarh Muslim University (Amendment) Bill, 1978 which contains provisions for laying before each House of Parliament the Annual Accounts and Audit Report thereon of the Aligarh Muslim University. However, the Government have not so far brought forth any amendment to any of the Acts of five Central Universities, namely, Banaras Hindu University, Delhi University, Jawaharlal Nehru University, North-Eastern Hill University and Visva-Bharati University, to make necessary provisions therein for laying of accounts before Parliament. If the Ministry take action at the same pace in the case of

(1)	(2)	(3)
		Annual Reports of the Central Universities, the Committee apprehend that the Annual Reports of Delhi University, Jawaharlal Nehru University, and Banaras Hindu University are not likely to be laid before Parliament in the near future.
10	1.38	The Committee are, therefore, of the opinion that necessary steps should be taken without any loss of time to suitably amend the Acts of Central Universities to incorporate therein provisions for laying before Parliament not only the Annual Accounts and Audit Reports of Central Universities but their Annual Reports also together with review by the Government thereon. However, till such time necessary provisions are made in the relevant Acts, as a matter of convention, Government should lay on the Table the Annual Reports of all the Central Universities (including Delhi University, Jawaharlal Nehru University and Banaras Hindu University) as they have been doing in the case of their accounts and audit reports.
11	1.39	The Committee would also like the Government to prepare a comprehensive 'Review' on the functioning of the Delhi University and lay the same on the Table of the House alongwith the Audited Accounts and Annual Report in accordance with the Committee's recommendation made in para 3.8 of their Second Report (Sixth Lok Sabha) mentioning therein the salient points of achievements, total expenditure incurred on the University and some details about the schemes and programme for the future. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry it is expected of the Government to include in the 'Review' the remedial steps which had been taken or are proposed to be taken in that direction.

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